

Amendments to the Claims:

This listing of claims replaces all prior versions and listings of claims in the application:

Listing of Claims:

1-10. (Canceled)

11. (Currently Amended) A method for manufacturing a semiconductor device comprising the steps of:

forming a crystalline semiconductor film over a first substrate;

forming an element layer comprising an element using the crystalline semiconductor film, a wiring for transmitting an electrical signal to the element, and ~~an element layer comprising an~~ insulating film;

transferring the element layer from the first substrate to a second substrate;

transferring the element layer to a sheet; and

~~manufacturing an~~ dividing the element layer into at least one integrated circuit film by separating the element layer.

12. (Currently Amended) A method for manufacturing a semiconductor device according to claim 11, ~~wherein the element layer is formed, and then a protruding electrode for transmitting an electrical signal to the wiring is formed before transferring the element layer to the second substrate~~ further comprising forming a protruding electrode for transmitting an electrical signal to the wiring over the element layer, wherein the protruding electrode is formed before transferring the element layer to the second substrate.

13. (Canceled)

14. (Currently Amended) A method for manufacturing a semiconductor device according to claim ~~[[12]]~~11, wherein a film of which thermal conductivity is 10 W/m.K or more is formed

over the element layer after transferring the element layer to the second substrate.

15. (New) A method for manufacturing a semiconductor device comprising the steps of:
forming a crystalline semiconductor film over a first substrate;
forming an element layer comprising an element using the crystalline semiconductor film, a wiring for transmitting an electrical signal to the element, and an insulating film;
forming a protruding electrode over the element layer for transmitting an electrical signal to the wiring;
transferring the element layer from the first substrate to a second substrate so as to dispose the protruding electrode between the second substrate and the element layer;
forming a thermal conductivity film on the element layer;
transferring the element layer and the thermal conductivity film from the second substrate to a sheet; and
dividing the element layer into at least one integrated circuit film.

16. (New) A method for manufacturing a semiconductor device according to claim 15, wherein the protruding electrode is formed before transferring the element layer to the second substrate.

17. (New) A method for manufacturing a semiconductor device according to claim 15, wherein the thermal conductivity of the thermal conductivity film is 10 W/m.K or more.

18. (New) A method for manufacturing a semiconductor device comprising the steps of:
forming an element layer comprising a thin film transistor having a semiconductor layer including at least a channel forming region, a wiring connected to the thin film transistor, and an insulating film over a first substrate;
forming a protruding electrode over the element layer for transmitting an electrical signal to the wiring;
transferring the element layer from the first substrate to a second substrate so as to

dispose the protruding electrode between the second substrate and the element layer;
forming a thermal conductivity film on the element layer;
transferring the element layer and the thermal conductivity film from the second substrate to a sheet; and
dividing the element layer into at least one integrated circuit film.

19. (New) A method for manufacturing a semiconductor device according to claim 18, wherein the protruding electrode is formed before transferring the element layer to the second substrate.

20. (New) A method for manufacturing a semiconductor device according to claim 18, wherein the thermal conductivity of the thermal conductivity film is 10 W/m.K or more.

21. (New) A method for manufacturing a semiconductor device comprising the steps of:
forming a crystalline semiconductor film over a first substrate;
forming an element layer comprising an element using the crystalline semiconductor film, a wiring for transmitting an electrical signal to the element, and an insulating film;
forming a protruding electrode over the element layer for transmitting an electrical signal to the wiring;
transferring the element layer from the first substrate to a second substrate so as to dispose the protruding electrode between the second substrate and the element layer;
forming a thermal conductivity film on the element layer;
transferring the element layer and the thermal conductivity film from the second substrate to a sheet;
dividing the element layer into at least one integrated circuit film;
electrically connecting the integrated circuit film to an electrode of a wiring board by the protruding electrode; and
removing the sheet from the integrated circuit film.

22. (New) A method for manufacturing a semiconductor device according to claim 21, wherein the thermal conductivity of the thermal conductivity film is 10 W/m.K or more.

23. (New) A method for manufacturing a semiconductor device according to claim 21, wherein the wiring board includes the plurality of integrated circuit films.

24 (New) A method for manufacturing a semiconductor device according to claim 21, wherein wiring board comprises polyimide film in which a conductive material such as copper is wired in multi-layer.

25. (New) A method for manufacturing a semiconductor device according to claim 21, wherein the integrated circuit film has a polygonal shape.

26. (New) A method for manufacturing a semiconductor device according to claim 21, wherein the protruding electrode is electrically connected to the electrode of the wiring board via the metal particles within the adhesive.

27. (New) A method for manufacturing a semiconductor device according to claim 21, wherein the protruding electrode is electrically connected to the electrode of the wiring board via a conductive paste.

28. (New) A method for manufacturing a semiconductor device according to claim 21, wherein a CPU, a flash memory, a SRAM, a DRAM, and a Logic are formed by using the integrated circuit film.